

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

# Agricultural Chemicals Security Credit

OMB No. 1545-2122

► See instructions.  
► Attach to your tax return.

Attachment  
Sequence No. **162**

		Identifying number		
		Facility		
		(a)	(b)	(c)
<b>1</b>	Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions) . . . . .			
<b>a</b>	Employee security training and background checks . . . . .	<b>1a</b>		
<b>b</b>	Limitation and prevention of access to controls of agricultural chemicals stored . . . . .	<b>1b</b>		
<b>c</b>	Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use . . . . .	<b>1c</b>		
<b>d</b>	Perimeter protection of agricultural chemicals . . . . .	<b>1d</b>		
<b>e</b>	Installation of security lighting, cameras, recording equipment, and intrusion detection sensors . . . . .	<b>1e</b>		
<b>f</b>	Implementation of measures to increase computer or computer network security . . . . .	<b>1f</b>		
<b>g</b>	Conducting a security vulnerability assessment . . . . .	<b>1g</b>		
<b>h</b>	Implementing a site security plan . . . . .	<b>1h</b>		
<b>2</b>	Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h . . . . .	<b>2</b>		
<b>3</b>	Multiply the amounts in columns (a), (b), and (c) on line 2 by 30% . . . . .	<b>3</b>		
<b>4</b>	Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000 . . . . .	<b>4</b>		
<b>5</b>	Agricultural chemicals security credit. Enter the smaller of line 3 or line 4 for each facility. For additional facilities, see instructions . . . . .	<b>5</b>		
<b>6</b>	Add the amounts for all facilities on line 5 . . . . .		<b>6</b>	
<b>7</b>	Credit from partnerships, S corporations, estates, and trusts . . . . .		<b>7</b>	
<b>8</b>	Add lines 6 and 7. Enter the result, but not more than \$2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800) . . . . .		<b>8</b>	
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		<b>9</b>	
<b>10</b>	Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800) . . . . .		<b>10</b>	